

**FREDERICK COUNTY, MARYLAND
RECOMMENDED SUMMARY
OPERATING BUDGETS
FISCAL YEAR 2014**



BOARD OF COUNTY COMMISSIONERS

**Blaine R. Young, President
C. Paul Smith, Vice President
Billy Shreve
David P. Gray
Kirby Delauter**

Lori L. Depies, County Manager

**FREDERICK COUNTY, MARYLAND
FISCAL YEAR 2014
OPERATING BUDGETS
TABLE OF CONTENTS**

	<u>PAGE #</u>
Tax Rates	1
General Fund Summary	2
General Fund Revenue	3-6
General Fund Operating Appropriations	7-10
General Fund Appropriation to the Board of Education/Frederick Community College/Library	11
Frederick County Library	12
Nursing Home Construction	13
Grants Fund	14
Parks Acquisition & Development	15
Development Road Improvement (Building Excise Tax)	16
Fire & Ambulance Services - Urban Taxing District	17
Fire & Ambulance Services - Suburban Taxing District	18
Agricultural Land Preservation	19
Impact Fees	20
Electric Lighting Districts	21
Economic Development Loan	22
Hotel Rental Tax	23
Housing Initiatives	24
School Construction	25
Citizens Care & Rehabilitation Center	26
Montevue Home	27
Bell Court Housing	28
Solid Waste	29
Water & Sewer	30
Fleet Services	31
Voice Services	32

**FREDERICK COUNTY, MARYLAND
TAX RATES
(Per \$100 of Assessed Value)
FISCAL YEAR 2014**

	FY2014 RECOMMENDED	FY2013 ADOPTED
General Real Property Tax	1.064*	\$0.9360
City of Frederick (differential)	\$0.9357	\$0.8130
Town of Myersville (differential)	\$0.9405	\$0.8188
Special Taxing Districts		
Urban Fire & Rescue	0.0000	0.1280
Suburban Fire & Rescue	0.0000	0.0800
Braddock Heights Electric Lighting ¹	0.0100	0.0100
Libertytown Electric Lighting District	0.0130	0.0130
New Addition Electric Lighting District ¹	0.0100	0.0100
Public Utility Tax	\$2.340	\$2.340
Railroad Public Utility Tax	\$0.9360	\$0.9360
Recordation Tax	\$6.00/\$500 of consideration	\$6.00/\$500 of consideration
911 Fees	\$0.75/line	\$0.75/line
Income Tax	2.96%	2.96%

* The General Real Property Tax rate in the FY2014 Recommended Budget has increased \$0.128 for the consolidation of the Fire Tax Districts into the General Fund. ($\$0.936 + \$0.128 = \$1.064$)
The Fire Tax District rates have been reduced to zero.

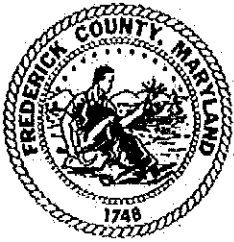
¹ A proposed tax rate increase for the Braddock and New Addition Lighting Districts will be presented to the BOCC to take to Public Hearing.

**FREDERICK COUNTY, MARYLAND
RECOMMENDED BUDGET
GENERAL FUND SUMMARY
FISCAL YEAR 2014**

	FY 2014 RECOMMENDED	FY 2013 ADOPTED	\$ CHANGE	% CHANGE
REVENUE				
Property Taxes	263,838,803 ¹	227,042,627	36,796,176	16.21%
Local Income Tax	176,363,100	171,226,300	5,136,800	3.00%
Other Local Taxes	16,962,159	17,407,869	(445,710)	-2.56%
Licenses & Permits	2,690,700	2,844,600	(153,900)	-5.41%
Federal Grants	1,002,861	1,023,160	(20,299)	-1.98%
State Grants	2,520,500	2,229,400	291,100	13.06%
Service Charges	8,210,325	4,377,309	3,833,016	87.57%
Fines & Forfeitures	75,100	155,100	(80,000)	-51.58%
Investment Earnings	395,000	400,000	(5,000)	-1.25%
Miscellaneous	3,116,500	3,148,200	(31,700)	-1.01%
TOTAL OPERATING REVENUE	475,175,048	429,854,565	45,320,483	10.54%
BUDGETED USE OF FUND BALANCE	34,576,993	41,363,759	(6,786,766)	-16.41%
Transfer from Other Funds	1,610,081	0	1,610,081	N/A
Sale of BOE Surplus Properties	4,000,000	0	4,000,000	N/A
TOTAL ALL SOURCES	515,362,122	471,218,324	44,143,798	9.37%
APPROPRIATIONS				
County Departments	183,405,439 ¹	139,642,527 *	43,762,912	31.34%
Board of Education	244,241,339	237,841,221	6,400,118	2.69%
Frederick Community College	14,029,055	14,004,812	24,243	0.17%
Frederick County Library	10,038,433	9,742,176	296,257	3.04%
Other Independent Agencies	4,652,422	5,153,643 *	(501,221)	-9.73%
Municipalities (Tax Equity)	4,003,672	3,732,734	270,938	7.26%
Debt Service	38,022,186	34,707,836	3,314,350	9.55%
Transfer to Capital Projects	9,952,012	8,936,125	1,015,887	11.37%
Transfer to Fire Tax	0	9,193,425	(9,193,425)	-100.00%
Transfer to Other Funds	3,104,273	4,377,069	(1,272,796)	-29.08%
Retiree Health Benefit (OPEB Liability)	0	3,886,756	(3,886,756)	-100.00%
TOTAL APPROPRIATIONS	511,448,831	471,218,324	40,230,507	8.54%
UNALLOCATED SURPLUS (DEFICIT)	3,913,291	<i>(resulting from one-time funding source)</i>		

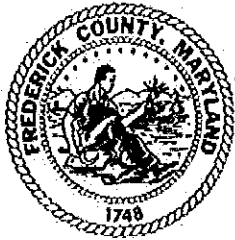
¹ The consolidation of the Fire Tax Districts into the General Fund is reflected above in the FY14 Recommended Budget. A \$0.128 increase in the General Real Property Tax rate accounts for \$32 million of the increase in Property Tax Revenue. There is a \$41 million increase in County Departments appropriation and \$2.2 million increase in Debt Service for Fire Tax District expenditures transferred into the General Fund.

* FY2013 Adopted document erroneously showed \$1.6 million in Other Independent Agencies that should have been reflected in County Departments. FY2013 figures have been adjusted above.



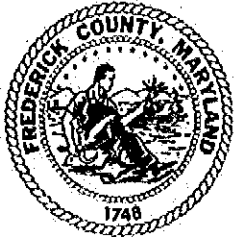
**FREDERICK COUNTY, MARYLAND
RECOMMENDED BUDGET
GENERAL FUND REVENUE
FISCAL YEAR 2014**

		FY 2014 RECOMMENDED	FY 2013 ADOPTED	\$ CHANGE	% CHANGE
Local Property Taxes	Real Estate Taxes	266,989,500	237,283,700	29,705,800	12.52%
	Public Utilities Tax	6,513,900	6,513,900	0	0.00%
	Payment in Lieu Of Tax	66,300	63,100	3,200	5.07%
	Interest On Taxes	2,583,100	2,348,300	234,800	10.00%
	Tax Credit Historic District	(52,500)	(52,500)	0	0.00%
	Tax Credit-Income Based	(3,335,100)	(3,335,100)	0	0.00%
	Tax Credit-State Reimbursement	3,335,100	3,335,100	0	0.00%
	Discount Of Taxes	(1,686,600)	(1,249,300)	(437,300)	35.00%
	Tax Sale Rev & Exp	26,700	38,200	(11,500)	-30.10%
	Cty Tax Cred Owner Occupied	0	(6,700,000)	6,700,000	-100.00%
	Ag Land/Bldg Tax Credit	(1,151,000)	(1,046,400)	(104,600)	10.00%
	County HO Tax Credit Program	(275,000)	(275,000)	0	0.00%
	Homestead Credit	(855,000)	(2,080,200)	1,225,200	-58.90%
	Municipal Tax Differential	(8,320,597)	(7,801,173)	(519,424)	6.66%
	Local Property Taxes Total:	\$263,838,803	\$227,042,627	\$36,796,176	16.21%
Local Income Tax	Income Taxes	176,363,100	171,226,300	5,136,800	3.00%
	Local Income Tax Total:	\$176,363,100	\$171,226,300	\$5,136,800	3.00%
Other Local Taxes	Admissions/Amusements Tax	0	816,000	(816,000)	-100.00%
	Recordation Taxes-Deeds	12,473,375	12,900,788	(427,413)	-3.31%
	911 Fees - Local	1,494,300	1,494,300	0	0.00%
	Security Interest Filing Fees	500	500	0	0.00%
	Recordation Taxes-Financing	2,993,984	2,196,281	797,703	36.32%
	Other Local Taxes Total:	\$16,962,159	\$17,407,869	(\$445,710)	-2.56%
Licenses & Permits	Traders Licenses	201,600	201,600	0	0.00%
	Beer Wine Liquor Licenses	247,400	235,600	11,800	5.01%
	Business License Review	100	100	0	0.00%
	Plumbing Licenses	80,000	18,000	62,000	344.44%
	Electrical Licenses	34,500	115,000	(80,500)	-70.00%
	Animal Licenses	46,400	44,200	2,200	4.98%
	Marriage Licenses	12,100	12,200	(100)	-0.82%
	Electrical Ltr of Reciprocity	200	200	0	0.00%
	License Appl Fee/Lq Bd	14,000	14,000	0	0.00%
	Raffles Permits	8,700	8,500	200	2.35%
	Gaming Permits	800	800	0	0.00%
	Bingo Permits	4,400	4,600	(200)	-4.35%
	Tip Jar Permits	25,000	25,000	0	0.00%
	Tip Jars per Bag Fee	132,300	126,000	6,300	5.00%
	Fire Dept Gaming Permits	3,100	3,000	100	3.33%
	Gaming Distribution Permits	8,700	8,500	200	2.35%
	Parks Alcohol Permit	2,000	2,000	0	0.00%
	Zoning Permits	81,600	80,000	1,600	2.00%
	Building Permits	650,000	700,000	(50,000)	-7.14%
	Electrical Permits	445,500	450,000	(4,500)	-1.00%
	Plumbing Permits	295,000	295,000	0	0.00%
	Driveway Permits	3,000	3,000	0	0.00%
	Grading Permits	300,000	400,000	(100,000)	-25.00%
	Forest Resource Permits	7,000	10,000	(3,000)	-30.00%
	Building Reinspect Fee	3,200	4,600	(1,400)	-30.43%
	Electric Reinspect Fee	4,000	4,400	(400)	-9.09%
	Plumbing Reinspect Fee	1,400	1,300	100	7.69%



**FREDERICK COUNTY, MARYLAND
RECOMMENDED BUDGET
GENERAL FUND REVENUE
FISCAL YEAR 2014**

		FY 2014 RECOMMENDED	FY 2013 ADOPTED	\$ CHANGE	% CHANGE
Licenses & Permits (cont.)	Building Permit Filing Fee	59,200	58,000	1,200	2.07%
	Site Plan Compliance Insp Fee	5,300	5,000	300	6.00%
	Building Permit Extension Fee	12,200	12,000	200	1.67%
	Plumbing Admini Approval	100	100	0	0.00%
	Electrical Board Appeals	100	100	0	0.00%
	Home Occupation Permits	1,800	1,800	0	0.00%
	Licenses & Permits Total:	\$2,690,700	\$2,844,600	(\$153,900)	-5.41%
Federal Grants	Build America Bond Subsidy	709,861	730,160	(20,299)	-2.78%
	Fed Pass Thru-A-133 exempt	293,000	293,000	0	0.00%
	Federal Grants Total:	\$1,002,861	\$1,023,160	(\$20,299)	-1.98%
State Grants	Pub Safety & Corrections Svcs	200,000	0	200,000	N/A
	Maryland State Police	660,000	660,000	0	0.00%
	Maryland State Police Fire	360,000	360,000	0	0.00%
	MD Dept of Transportation	1,300,500	1,209,400	91,100	7.53%
	State Grants Total:	\$2,520,500	\$2,229,400	\$291,100	13.06%
Charge for Services	Court Costs, Fees and Charges	2,600	2,500	100	4.00%
	P & Z Publications and Maps	650	1,300	(650)	-50.00%
	P & Z Appeals Board Fees	12,500	12,500	0	0.00%
	P & Z Preliminary Plat Fees	20,400	20,000	400	2.00%
	P & Z WS Text Amend Fees	6,630	10,200	(3,570)	-35.00%
	P & Z Final/Misc Plats	75,000	50,000	25,000	50.00%
	P & Z Site Plan Fees	70,000	100,000	(30,000)	-30.00%
	P & Z Agriculture Cluster Fees	1,500	2,000	(500)	-25.00%
	P & Z Sketch Concept	1,000	1,000	0	0.00%
	Mod/Ext/Waiver Requests	4,300	4,200	100	2.38%
	Subdiv Imprv Plans Planning	9,000	10,000	(1,000)	-10.00%
	P & Z Forest Application Fee	10,200	10,000	200	2.00%
	FRO Exemption	4,100	4,000	100	2.50%
	P&Z FRO Fee in Lieu of Revenue	1,000	1,000	0	0.00%
	OnSite Priv Utility Insp	87,700	86,000	1,700	1.98%
	Phase II PUD/MXD Plans	10,200	10,000	200	2.00%
	Plat Recordation	8,200	8,000	200	2.50%
	Publications	100	100	0	0.00%
	Zoning Ver. Letters	5,000	5,000	0	0.00%
	C OF O Resp.-Residential	100	100	0	0.00%
	C OF O RE.-Nonresidential	3,600	3,500	100	2.86%
	Dev.Rights Ver. Ltrs.	3,100	3,000	100	3.33%
	Lot of Record Determin.	2,600	2,500	100	4.00%
	Electrical Exam Fee	200	200	0	0.00%
	Temporary Use & Occup. Fee	2,000	2,000	0	0.00%
	Municipal Services Recovery	250,000	250,000	0	0.00%
	Election Voters Lists	500	1,000	(500)	-50.00%
	Electricity Demand Side Mgmt	13,000	12,500	500	4.00%
	Tax Status Reports Collection	82,500	82,500	0	0.00%
	Weed Control Fees	194,045	199,509	(5,464)	-2.74%
	Transit Fares	0	200	(200)	-100.00%
	Wrkfc Src Misc. Commissions	5,000	5,000	0	0.00%
	Wrkfc Src FCC Commissions	0	39,000	(39,000)	-100.00%
	Hotel Tax Admin Fee	28,700	28,700	0	0.00%
	CDA Admin Fee	15,800	15,800	0	0.00%
	Administrative Fee	1,000	1,000	0	0.00%
	APFO Reviews	15,300	15,000	300	2.00%



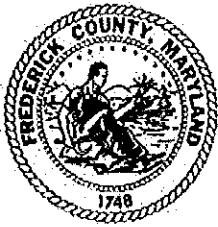
**FREDERICK COUNTY, MARYLAND
RECOMMENDED BUDGET
GENERAL FUND REVENUE
FISCAL YEAR 2014**

	FY 2014 RECOMMENDED	FY 2013 ADOPTED	\$ CHANGE	% CHANGE
Charge for Services (cont.)				
APFO Exemption	1,000	1,000	0	0.00%
Sheriff's Fees	17,600	17,300	300	1.73%
Alt Sentencing Admin Fees	30,000	30,000	0	0.00%
Animal Control Collections	70,000	70,000	0	0.00%
Fire/Life Safety Review/Insp	9,000	159,100	(150,100)	-94.34%
False Alarm Fees	0	50,000	(50,000)	-100.00%
Ambulance Insurance Billing	5,000,000	0	5,000,000	N/A
Fire/Rescue Co. Ins. Proceeds	(1,130,000)	0	(1,130,000)	N/A
Fire/Rescue Co. Subscriptions	395,000	0	395,000	N/A
Fire/Rescue Subscrip. Credits	(395,000)	0	(395,000)	N/A
Fire Systems Review/Insp	168,300	165,000	3,300	2.00%
LS Site Plan Review	20,400	20,000	400	2.00%
PADDD Admin Fees	4,000	4,000	0	0.00%
Animal Control Medical Receipt	3,000	3,000	0	0.00%
Fire Reinspect Fee	300	500	(200)	-40.00%
Drug Court Fees	200	200	0	0.00%
Third Millennium Fees	3,500	3,500	0	0.00%
Fingerprinting Fees	50,000	15,000	35,000	233.33%
Life Safety Review/Insp	100,000	0	100,000	N/A
Site Imprv Plans Engineering	121,000	110,000	11,000	10.00%
Preliminary Plats Fees	7,000	7,000	0	0.00%
Preliminary Final Plats Fees	3,300	3,000	300	10.00%
Final Plats Fees	1,200	1,200	0	0.00%
Miscellaneous Plats Fees	8,200	8,000	200	2.50%
Pub Imp Admin Doc Proc Fee	1,000	1,000	0	0.00%
Mod/Ext/Waiver Req Fees	2,700	3,000	(300)	-10.00%
Site Plan (zoning) Review Fees	14,300	14,000	300	2.14%
Roads/Streets Inspections	10,000	10,000	0	0.00%
Dev Rev Engr Adm Process Fee	4,100	4,000	100	2.50%
Homeowner Exam-Electrical	800	800	0	0.00%
Homeowner Exam-Plumbing	300	300	0	0.00%
Performance Agree/Surety Mod	1,700	1,500	200	13.33%
Deed of Easement Agree Mod/Rel	500	1,000	(500)	-50.00%
Automation Enhancement Fee	70,000	70,000	0	0.00%
Green Card Fee	200	0	200	N/A
SKC Day Prog Fees	900,000	865,000	35,000	4.05%
SKC Suppt Emp Fees	525,000	494,500	30,500	6.17%
Nursing Fees - MA	10,000	10,000	0	0.00%
Class Tuition	241,500	241,500	0	0.00%
Day Camp Tuition	185,000	185,000	0	0.00%
Fountain Rock Nature Ctr Fees	45,000	45,000	0	0.00%
Rec Ctr Program Fees	461,000	461,000	0	0.00%
Museum Fees	40,000	40,000	0	0.00%
Ballfield Fees	20,600	21,500	(900)	-4.19%
Catoctin Creek Nature Ctr Fees	60,000	60,000	0	0.00%
Court Papers Reimbursements	181,100	181,100	0	0.00%
Charge for Services Total:	\$8,210,325	\$4,377,309	\$3,833,016	87.57%



**FREDERICK COUNTY, MARYLAND
RECOMMENDED BUDGET
GENERAL FUND REVENUE
FISCAL YEAR 2014**

		FY 2014 RECOMMENDED	FY 2013 ADOPTED	\$ CHANGE	% CHANGE
Fines & Forfeitures	Court Fines	58,200	68,500	(10,300)	-15.04%
	Alcohol Code Violation Fines	15,900	10,600	5,300	50.00%
	Fines-False Alarms	0	75,000	(75,000)	-100.00%
	Fines-Gaming	200	200	0	0.00%
	Fines-Building	200	200	0	0.00%
	Fines-Electrical	200	200	0	0.00%
	Fines-Plumbing	200	200	0	0.00%
	Fines - Environmental	200	200	0	0.00%
	Fines & Forfeitures Total:	\$75,100	\$155,100	(\$80,000)	-51.58%
Investment Earnings	Investment Earnings	395,000	400,000	(5,000)	-1.25%
	Investment Earnings Total:	\$395,000	\$400,000	(\$5,000)	-1.25%
Miscellaneous Revenues	Rental Income	900,000	900,000	0	0.00%
	Rent-Court House Multi Complex	641,500	622,800	18,700	3.00%
	Rent - Animal Health Lab	93,500	90,800	2,700	2.97%
	Rent - Central Booking	9,500	10,000	(500)	-5.00%
	Rec Ctr Facility Rental	47,000	47,000	0	0.00%
	Rent - Park Facilities	84,800	77,100	7,700	9.99%
	Rent-Libertytown Park	1,200	1,200	0	0.00%
	Rent- LEC	286,900	273,200	13,700	5.01%
	Rent - Scholl's Lane.	123,800	126,300	(2,500)	-1.98%
	Rent/Parking - Courthouse	700	700	0	0.00%
	Rent - Carroll Creek Pk Deck	6,900	6,300	600	9.52%
	Misc Parking Revenue	36,400	36,400	0	0.00%
	Rent - Rosehill Tenant	7,200	7,200	0	0.00%
	Rent - Urbana Farm House	7,200	7,200	0	0.00%
	Rent - Utica Park	4,000	4,000	0	0.00%
	Rent - Old National Pike Park	1,700	1,700	0	0.00%
	Rent Urbana Crop Land	600	600	0	0.00%
	Rent-Rocky Ridge Park	600	600	0	0.00%
	Rent-Robin meadows Park	500	500	0	0.00%
	Point of Rocks RP Rent	10,400	10,400	0	0.00%
	Rent - Othello DP Land	32,000	8,000	24,000	300.00%
	Libertytown Park Concessions	300	300	0	0.00%
	Contributions & Donations	39,000	39,000	0	0.00%
	Collection charges - NSF	4,000	4,000	0	0.00%
	Misc -Vending Machines	20,900	21,300	(400)	-1.88%
	Tax Collection Auto Tag Recvy	2,000	2,000	0	0.00%
	Misc-Pay Phone Commissions	74,600	87,800	(13,200)	-15.03%
	Unanticipated Revenue	500,000	500,000	0	0.00%
	Debt Service Reimb	0	0	0	N/A
	Miscellaneous Revenues	175,000	250,000	(75,000)	-30.00%
	Interest Income	1,000	1,000	0	0.00%
	ATM Revenues	800	800	0	0.00%
	Lobbyist Registration Fee	2,500	2,500	0	0.00%
	Sales of General Fixed Assets	0	7,500	(7,500)	-100.00%
	Miscellaneous Revenues Total:	\$3,116,500	\$3,148,200	(\$31,700)	-1.01%
Budgeted Fund Balance	Budgeted Fund Bal/Net Income	34,576,993	41,363,759	(6,786,766)	-16.41%
Transfer from Other Funds	Transfer From Impact Fee Funds	1,610,081	0	1,610,081	N/A
Sales of Fixed Assets	Sale of BOE Surplus Properties	4,000,000	0	4,000,000	N/A
	Non-Operating Revenues Total:	\$40,187,074	\$41,363,759	(\$1,176,685)	-2.84%
	Total Revenues:	\$515,362,122	\$471,218,324	\$44,143,798	9.37%



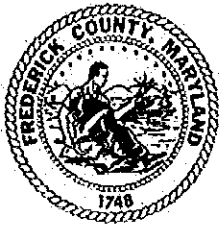
**FREDERICK COUNTY, MARYLAND
RECOMMENDED BUDGET
GENERAL FUND EXPENSES
FISCAL YEAR 2014**

		FY 2014 RECOMMENDED	FY 2013 ADOPTED	\$ CHANGE	% CHANGE
County Commissioners	Board of County Commissioners	503,940	524,361	(20,421)	-3.89%
	County Commissioners Total:	\$503,940	\$524,361	(\$20,421)	-3.89%
County Manager	Budget Office	514,457	0	514,457	N/A
	County Manager	1,006,436	1,224,296	(217,860)	-17.79%
	County Manager Total:	\$1,520,893	\$1,224,296	\$296,597	24.23%
Human Resources	Human Resources	1,018,697	991,236	27,461	2.77%
	Human Resources Total:	\$1,018,697	\$991,236	\$27,461	2.77%
County Attorney	County Attorney	1,058,616	973,840	84,776	8.71%
	Ethics Commission	441	441	0	0.00%
	County Attorney Total:	\$1,059,057	\$974,281	\$84,776	8.70%
Circuit Court	Circuit Court	1,337,970	1,223,472	114,498	9.36%
	Circuit Court Master	37,757	31,278	6,479	20.71%
	Jury	85,864	85,864	0	0.00%
	Circuit Court Total:	\$1,461,591	\$1,340,614	\$120,977	9.02%
Orphan's Court	Orphan's Court	26,240	26,240	0	0.00%
	Orphan's Court Total:	\$26,240	\$26,240	\$0	0.00%
State's Attorney	State's Attorney	5,841,401	5,824,409	16,992	0.29%
	State's Attorney Total:	\$5,841,401	\$5,824,409	\$16,992	0.29%
IIT	Geographic Information Systems	1,216,625	1,308,302	(91,677)	-7.01%
	Interagency Inform. Technolog	6,547,559	6,195,045	352,514	5.69%
	IIT Total:	\$7,764,184	\$7,503,347	\$260,837	3.48%
Finance Division	Accounting	2,207,943	2,281,685	(73,742)	-3.23%
	Budget	0	545,423	(545,423)	-100.00%
	Purchasing	1,258,843	1,232,864	25,979	2.11%
	Risk Management	334,014	363,557	(29,543)	-8.13%
	Treasurer	1,164,194	1,113,011	51,183	4.60%
	Finance Division Total:	\$4,964,994	\$5,536,540	(\$571,546)	-10.32%
Community Development	Business Retention	842,739	0	842,739	N/A
	Environmental Sustainability	154,105	145,168	8,937	6.16%
	NPDES	980,355	647,718	332,637	51.36%
	Permit & Inspections	3,119,412	3,075,406	44,006	1.43%
	Planning & Development Review (10F)	2,527,285	2,498,245	29,040	1.16%
	Community Development Total:	\$7,623,896	\$6,366,537	\$1,257,359	19.75%
Business Development & Retention Division	Business Development & Retention	0	919,313	(919,313)	-100.00%
	Business Development & Retention Division Total:	\$0	\$919,313	(\$919,313)	-100.00%
Public Works Division	Facilities & Project Services	1,888,982	2,852,697	(963,715)	-33.78%
	Highway Operations	13,098,890	13,260,171	(161,281)	-1.22%
	Maintenance	8,388,986	8,463,909	(74,923)	-0.89%
	Public Works Administration	301,231	283,688	17,543	6.18%
	Transportation Engineering	1,776,616	1,094,492	682,124	62.32%
	Public Works Division Total:	\$25,454,705	\$25,954,957	(\$500,252)	-1.93%
Parks & Recreation	Custodial Services	1,772,089	1,757,563	14,526	0.83%
	Parks & Recreation Division	6,034,915	5,983,541	51,374	0.86%
	Security/Badging	283,305	0	283,305	N/A
	Parks & Recreation Total:	\$8,090,309	\$7,741,104	\$349,205	4.51%



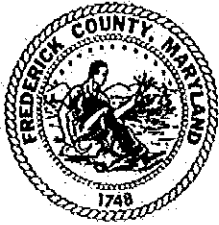
**FREDERICK COUNTY, MARYLAND
RECOMMENDED BUDGET
GENERAL FUND EXPENSES
FISCAL YEAR 2014**

		FY 2014 RECOMMENDED	FY 2013 ADOPTED	\$ CHANGE	% CHANGE
Health Services Div	Developmental Center	2,957,203	2,787,703	169,500	6.08%
	School Health Program	10,000	10,000	0	0.00%
	SKC Day Program	1,722,491	1,723,715	(1,224)	-0.07%
	SKC Supported Employment	1,521,912	1,459,314	62,598	4.29%
	Health Administration	138,933	138,444	489	0.35%
	Detention Cntr-Substance Abuse	132,572	132,572	0	0.00%
	Health Targeted Funds- County	1,769,497	1,861,146	(91,649)	-4.92%
	Mental Health Program	421,533	421,533	0	0.00%
	Health Services Div Total:	\$8,674,141	\$8,534,427	\$139,714	1.64%
Health Services Other	Deinstitutionalization	11,514	11,514	0	0.00%
	Health Services Other Total:	\$11,514	\$11,514	\$0	0.00%
Citizens Services Div	Transit	117,593	0	117,593	N/A
	Child Advocacy Center	287,835	282,256	5,579	1.98%
	Citizens Services Admin.	301,644	284,243	17,401	6.12%
	Department on Aging	399,209	474,526	(75,317)	-15.87%
	Family Partnership	285,669	274,488	11,181	4.07%
	Housing	348,335	325,276	23,059	7.09%
	Human Relations	174,541	169,140	5,401	3.19%
	Workforce Services	556,525	665,355	(108,830)	-16.36%
	Human Relation Commission	5,770	5,770	0	0.00%
	Office for Children & Family	97,180	97,180	0	0.00%
	Citizens Services Div Total:	\$2,574,301	\$2,578,234	(\$3,933)	-0.15%
Transit Division	Transit	0	174,676	(174,676)	-100.00%
	Transit Division Total:	\$0	\$174,676	(\$174,676)	-100.00%
Animal Control	Division of Animal Control	1,815,889	1,774,915	40,974	2.31%
	Animal Control Total:	\$1,815,889	\$1,774,915	\$40,974	2.31%
Sheriff	Alternative Sentencing Program	893,146	861,213	31,933	3.71%
	Central Booking	405,799	388,456	17,343	4.46%
	Community Deputy Program	0	0	(0)	N/A
	Court House Security	1,871,953	1,736,268	135,685	7.81%
	Detention Center	12,949,442	12,539,960	409,482	3.27%
	Sheriff-Administration	1,196,305	1,181,507	14,798	1.25%
	Sheriff-Law Enforcement	21,630,616	21,377,031	253,585	1.19%
	Work Release Center	2,817,290	2,706,130	111,160	4.11%
	School Crossing Guard	0	(0)	0	N/A
	Sheriff Total:	\$41,764,551	\$40,790,565	\$973,986	2.39%
Fire/Rescue Services	Ambulance Billing	807,690	0	807,690	N/A
	Fire & EMS Operations	38,627,416	0	38,627,416	N/A
	Fire & Rescue Ser. Division	489,215	466,872	22,343	4.79%
	Fire Marshall	504,907	497,494	7,413	1.49%
	Professional Services	495,182	0	495,182	N/A
	Technical Services	1,021,947	0	1,021,947	N/A
	Volunteer Fire & Rescue	5,728,282	5,406,852	321,430	5.94%
	Fire/Rescue Services Total:	\$47,674,639	\$6,371,218	\$41,303,421	648.28%
Emergency Management	Div of Emergency Management	302,712	296,963	5,749	1.94%
	Emergency Communications	5,142,364	5,086,486	55,878	1.10%
	Emergency Preparedness	367,705	361,330	6,375	1.76%
	Emergency Management Total:	\$5,812,781	\$5,744,779	\$68,002	1.18%



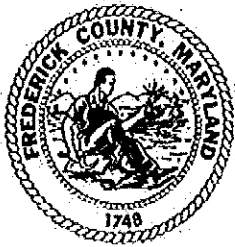
**FREDERICK COUNTY, MARYLAND
RECOMMENDED BUDGET
GENERAL FUND EXPENSES
FISCAL YEAR 2014**

		FY 2014 RECOMMENDED	FY 2013 ADOPTED	\$ CHANGE	% CHANGE
Board of Education	Board of Education	244,241,339	237,841,221	6,400,118	2.69%
	Board of Education Total:	\$244,241,339	\$237,841,221	\$6,400,118	2.69%
Frederick Comm College	Frederick Community College	14,029,055	14,004,812	24,243	0.17%
	Frederick Comm College Total:	\$14,029,055	\$14,004,812	\$24,243	0.17%
Public Libraries	Library Operations	10,038,433	9,742,176	296,257	3.04%
	Public Libraries Total:	\$10,038,433	\$9,742,176	\$296,257	3.04%
Independent Agencies	Interagency Internal Audit	352,550	487,404	(134,854)	-27.67%
	Liquor Commission	337,628	322,537	15,091	4.68%
	Social Services- County	528,385	584,270	(55,885)	-9.56%
	Social Services- State Reimbur	78,238	90,526	(12,288)	-13.57%
	Weed Control	193,945	199,509	(5,564)	-2.79%
	Cooperative Ext. Service	321,151	333,001	(11,850)	-3.56%
	Board of Elections	1,322,479	1,439,558	(117,079)	-8.13%
	SDAT	1,298,000	1,298,000	0	0.00%
	MD School for the Blind	2,000	2,000	0	0.00%
	Independent Agencies Total:	\$4,434,376	\$4,756,805	(\$322,429)	-6.78%
Nondepartmentals	Personnel - Non-Department	2,444,374	1,658,374	786,000	47.40%
	Risk Mgmt - Non-Department	1,168,000	1,168,000	0	0.00%
	Finance - Non-Department	372,009	404,939	(32,930)	-8.13%
	Retiree Health Benefit (OPEB)	0	3,886,756	(3,886,756)	-100.00%
	Contingencies				
	BOCC contingency	500,000	500,000	0	0.00%
	Snow Removal Reserve	1,000,000	1,000,000	0	0.00%
	Fuel Cost Reserve	1,668,069	1,668,069	0	0.00%
	Unanticipated expenditures	500,000	500,000	0	0.00%
	Bond Rating Enhancement Reserve	0	1,000,000	(1,000,000)	-100.00%
	Indirect Cost Recovery	(2,900,000)	(4,694,456)	1,794,456	-38.23%
	Component Unit Depreciation	(800,000)	(806,000)	6,000	-0.74%
	Workers Compensation Res (Firefighters)	0	750,000	(750,000)	-100.00%
	Debt Service	38,022,186	34,707,836	3,314,350	9.55%
	Transfer to Capital Projects	9,952,012	8,936,125	1,015,887	11.37%
	Transfer to Fire Tax	0	9,193,425	(9,193,425)	-100.00%
	Transfer to Other Funds	3,104,273	4,377,069	(1,272,796)	-29.08%
	Transfer to Grant Funds	5,795,264	5,586,039	209,225	3.75%
	Transfer to Other Govts (Tax Equity)	4,003,672	3,732,734	270,938	7.26%
	Nondepartmentals Total:	\$64,829,859	\$73,568,910	(\$8,739,051)	-11.88%
Grant in Aid	Grant in Aid Allocation	138,711	0	138,711	N/A
	Advocates for the Homeless	0	10,125	(10,125)	-100.00%
	American Red Cross	0	6,626	(6,626)	-100.00%
	ARC of Frederick County	0	15,917	(15,917)	-100.00%
	Boys & Girls Club	0	26,125	(26,125)	-100.00%
	Cakes for Cause	0	2,040	(2,040)	-100.00%
	Frederick Alliance for Youth	0	4,105	(4,105)	-100.00%
	Friends for Neighborhood Progress/CAA	0	31,164	(31,164)	-100.00%
	Goodwill Industries	0	5,058	(5,058)	-100.00%
	Heartly House/Healthy Families Frederick	0	5,147	(5,147)	-100.00%
	Hope Alive	0	2,702	(2,702)	-100.00%
	MHA - CASA	0	2,664	(2,664)	-100.00%
	MHA - Child Care Choices	0	16,529	(16,529)	-100.00%
	MHA - Counseling Services	0	13,223	(13,223)	-100.00%
	MHA - Hotline (211)	0	33,058	(33,058)	-100.00%
	Religious Coalition - Pharmacy Assistance	0	27,394	(27,394)	-100.00%
	Religious Coalition - Shelter Program	0	37,002	(37,002)	-100.00%
	Seton Center	0	13,324	(13,324)	-100.00%
	Villa Maria/Associated Catholic Charities	0	12,218	(12,218)	-100.00%



**FREDERICK COUNTY, MARYLAND
RECOMMENDED BUDGET
GENERAL FUND EXPENSES
FISCAL YEAR 2014**

	FY 2014 RECOMMENDED	FY 2013 ADOPTED	\$ CHANGE	% CHANGE
Non County Agencies				
Non County Agencies				
Commission on Disabilities	0	137	(137)	-100.00%
Commission for Women	0	135	(135)	-100.00%
Community Agency School Services	0	7,430	(7,430)	-100.00%
Frederick Arts Council	0	7,209	(7,209)	-100.00%
Frederick County Forest Conservancy	0	325	(325)	-100.00%
Frederick County Historical Society	0	1,800	(1,800)	-100.00%
Frederick Innovative Technology Center	0	36,045	(36,045)	-100.00%
Soil Conservation	79,335	79,335	0	0.00%
Grant in Aid/Non County Total:	\$218,046	\$396,837	(\$178,791)	-45.05%
Total Expenses:	\$511,448,831	\$471,218,324	\$40,230,507	8.54%
Unallocated surplus (deficit)	\$3,913,291			



**FREDERICK COUNTY, MARYLAND
RECOMMENDED BUDGET
GENERAL FUND EXPENDITURES
FISCAL YEAR 2014**

APPROPRIATION TO THE BOARD OF EDUCATION

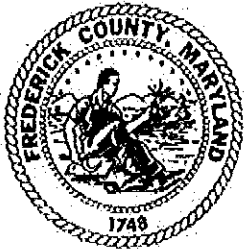
	<u>FY 2014 RECOMMENDED</u>	<u>FY 2013 ADOPTED</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
Cash				
Current Expenses	229,359,866	227,547,824	1,812,042	0.80%
Sale of BOE Surplus Properties	4,000,000	0	4,000,000	N/A
Subtotal Cash	233,359,866	227,547,824	5,812,042	2.55%
In-Kind				
IIT Computer Services	505,000	505,000	0	0.00%
Internal Audit Services	145,777	92,310	53,467	57.92%
Insurance Appraisals	3,000	2,500	500	20.00%
School Health Program	6,467,177	6,155,539	311,638	5.06%
Frederick Developmental Center	2,029,284	1,865,996	163,288	8.75%
School Crossing Guards	202,385	203,035	(650)	-0.32%
School Resource Officers	1,528,850	1,469,017	59,833	4.07%
Subtotal In-Kind	10,881,473	10,293,397	588,076	5.71%
Total	<u>244,241,339</u>	<u>237,841,221</u>	<u>6,400,118</u>	<u>2.69%</u>

APPROPRIATION TO FREDERICK COMMUNITY COLLEGE

	<u>FY 2014 RECOMMENDED</u>	<u>FY 2013 ADOPTED</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
Cash				
Current Expenses	13,549,502	13,549,502	0	0.00%
In-Kind				
IIT Computer Services	360,000	360,000	0	0.00%
Internal Audit Services	118,553	92,310	26,243	28.43%
Insurance Appraisals	1,000	3,000	(2,000)	-66.67%
Subtotal In-Kind	479,553	455,310	24,243	5.32%
Total	<u>14,029,055</u>	<u>14,004,812</u>	<u>24,243</u>	<u>0.17%</u>

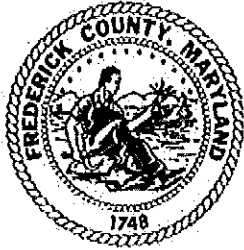
APPROPRIATION TO FREDERICK COUNTY PUBLIC LIBRARY

	<u>FY 2014 RECOMMENDED</u>	<u>FY 2013 ADOPTED</u>	<u>\$ CHANGE</u>	<u>% CHANGE</u>
Cash				
Current Expenses	7,924,290	7,618,731	305,559	4.01%
In-Kind				
IIT Computer Services	385,000	385,000	0	0.00%
Insurance	47,000	47,000	0	0.00%
Building Expenses	1,682,143	1,691,445	(9,302)	-0.55%
Subtotal In-Kind	2,114,143	2,123,445	(9,302)	-0.44%
Total	<u>10,038,433</u>	<u>9,742,176</u>	<u>296,257</u>	<u>3.04%</u>



FREDERICK COUNTY, MARYLAND
RECOMMENDED BUDGET
FREDERICK COUNTY LIBRARY
FISCAL YEAR 2014

	FY 2014 RECOMMENDED	FY 2013 ADOPTED	\$ CHANGE	% CHANGE
Revenues:				
State Grants	1,955,115	1,959,517	(4,402)	-0.22%
Charge for Services	2,122,643	2,131,945	(9,302)	-0.44%
Fines & Forfeitures	229,000	157,389	71,611	45.50%
Miscellaneous Revenues	190,400	178,085	12,315	6.92%
Budgeted Fund Balance	528,879	692,565	(163,686)	-23.63%
Transfer from Other Funds	7,924,290	7,618,731	305,559	4.01%
Total Revenues:	\$12,950,327	\$12,738,232	\$212,095	1.67%
Expenses:				
Personnel Services	8,787,194	8,540,037	247,157	2.89%
Professional/Tech Services	83,765	91,740	(7,975)	-8.69%
Property Services	189,010	175,480	13,530	7.71%
Operating Expenses	221,800	260,400	(38,600)	-14.82%
Supplies	1,251,273	1,198,090	53,183	4.44%
Non-Capital Equip	369,042	414,940	(45,898)	-11.06%
Other	2,067,143	2,076,445	(9,302)	-0.45%
Reimbursements	(18,900)	(18,900)	0	0.00%
Total Expenses:	\$12,950,327	\$12,738,232	\$212,095	1.67%



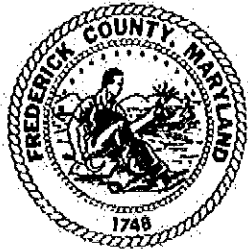
FREDERICK COUNTY, MARYLAND
RECOMMENDED BUDGET
NURSING HOME CONSTRUCTION FUND
FISCAL YEAR 2014

	FY 2014 RECOMMENDED	FY 2013 ADOPTED	\$ CHANGE	% CHANGE
Revenues:				
Other Local Taxes	1,005,000	981,000	24,000	2.45%
Federal Grants	67,810	74,272	(6,462)	-8.70%
Investment Earnings	25,000	25,000	0	0.00%
Budgeted Fund Balance	692,951	381,353	311,598	81.71%
Total Revenues:	\$1,790,761	\$1,461,625	\$329,136	22.52%
Expenses:				
Debt Service Expenses	1,790,761	1,461,625	329,136	22.52%
Total Expenses:	\$1,790,761	\$1,461,625	\$329,136	22.52%



**FREDERICK COUNTY, MARYLAND
RECOMMENDED BUDGET
GRANTS FUND
FISCAL YEAR 2014**

		FY 2014 RECOMMENDED	FY 2013 ADOPTED	\$ CHANGE	% CHANGE
Revenues:					
Federal Grants	Federal Grants - Pass Thru	12,760,263	12,606,225	154,038	1.22%
	Fed Grnts-Pass Thru-other	52,161	48,146	4,015	8.34%
	Federal Grants Total:	\$12,812,424	\$12,654,371	\$158,053	1.25%
State Grants	Department of Aging	328,777	321,880	6,897	2.14%
	MD Educ Grants Restricted	391,259	391,259	0	0.00%
	MD Educ Grants Unrestricted	57,000	57,000	0	0.00%
	Dpt of Health & Mental Hygiene	5,513	30,518	(25,005)	-81.94%
	Housing and Community Dev	66,227	68,166	(1,939)	-2.84%
	MD Dept of Transportation	1,242,208	1,267,432	(25,224)	-1.99%
	Circuit Court	299,563	327,015	(27,452)	-8.39%
	Gov. Office/Children Youth	472,192	472,192	0	0.00%
	State Grants Total:	\$2,862,739	\$2,935,462	(\$72,723)	-2.48%
Charge for Services	Transit Fares	736,077	670,077	66,000	9.85%
	Advertising Revenue	0	78,150	(78,150)	-100.00%
	Aging Guardianship Income	750	750	0	0.00%
	MITP Med Assistance-State	245,000	245,000	0	0.00%
	Charge for Services Total:	\$981,827	\$993,977	(\$12,150)	-1.22%
Miscellaneous Revenues	Contributions & Donations	2,000	2,000	0	0.00%
	Miscellaneous Revenues	6,500	6,500	0	0.00%
	Miscellaneous Revenues Total:	\$8,500	\$8,500	\$0	0.00%
Transfer from Other Funds	Transfer From General Fund	5,795,264	5,586,039	209,225	3.75%
	Transfer from Other Funds Total:	\$5,795,264	\$5,586,039	\$209,225	3.75%
Total Revenues:		\$22,460,754	\$22,178,349	\$282,405	1.27%
Expenses:					
Circuit Court	Circuit Court - Grants	183,387	171,692	11,695	6.81%
	Family Law	153,714	184,745	(31,031)	-16.80%
	Circuit Court Total:	\$337,101	\$356,437	(\$19,336)	-5.42%
State's Attorney	State's Attorney-Grants	1,485,974	1,467,385	18,589	1.27%
	State's Attorney Total:	\$1,485,974	\$1,467,385	\$18,589	1.27%
Community Development	Planning & Zoning - Grants	1,000	1,000	0	0.00%
	Community Development Total:	\$1,000	\$1,000	\$0	0.00%
Health Services Div	Developmental Center - Grants	1,111,051	1,027,881	83,170	8.09%
	Scott Key Center	0	29,018	(29,018)	-100.00%
	Health Services Div Total:	\$1,111,051	\$1,056,899	\$54,152	5.12%
Citizens Services Div	Family Partnership - Grants	1,277,709	1,205,240	72,469	6.01%
	Office for Children/Faml-Grant	1,084,595	1,076,980	7,615	0.71%
	Transit - Grants	6,288,026	0	6,288,026	N/A
	Citizens Services Admin.	5,389	5,193	196	3.78%
	Dept. on Aging - Grants	2,213,625	2,014,685	198,940	9.87%
	Housing - Grants	6,201,060	6,271,118	(70,058)	-1.12%
	Workforce Services - Grants	1,924,975	1,691,479	233,496	13.80%
	Child Advocacy Center-Grants	101,423	121,714	(20,291)	-16.67%
	Citizens Services Div Total:	\$19,096,802	\$12,386,409	\$6,710,393	54.18%
Transit (Disabled)	Transit - Grants	0	6,490,902	(6,490,902)	-100.00%
	Transit (Disabled) Total:	\$0	\$6,490,902	(\$6,490,902)	-100.00%
Sheriff	Sheriff Administration-Grants	428,826	419,325	9,501	2.27%
	Sheriff Total:	\$428,826	\$419,325	\$9,501	2.27%
Total Expenses:		\$22,460,754	\$22,178,357	\$282,397	1.27%



FREDERICK COUNTY, MARYLAND
RECOMMENDED BUDGET
PARKS ACQUISITION & DEVELOPMENT FUND
FISCAL YEAR 2014

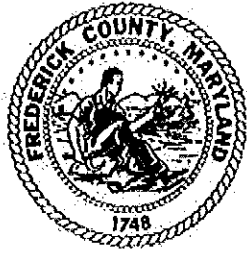
	FY 2014 RECOMMENDED	FY 2013 ADOPTED	\$ CHANGE	% CHANGE
Revenues:				
Other Local Taxes	1,205,260	1,176,410	28,850	2.45%
Investment Earnings	25,000	25,000	0	0.00%
Budgeted Fund Balance	(807,467)	2,005,890	(2,813,357)	-140.25%
Total Revenues:	\$422,793	\$3,207,300	(\$2,784,507)	-86.82%
Expenses:				
Debt Service Expenses	192,793	49,250	143,543	291.46%
Appropriations	230,000	3,158,050	(2,928,050)	-92.72%
Total Expenses:	\$422,793	\$3,207,300	(\$2,784,507)	-86.82%



FREDERICK COUNTY, MARYLAND
RECOMMENDED BUDGET
DEVELOPMENT ROAD IMPROVEMENT FUND (BUILDING EXCISE)
FISCAL YEAR 2014

	FY 2014 RECOMMENDED	FY 2013 ADOPTED	\$ CHANGE	% CHANGE
Revenues:				
Investment Earnings	0	3,000	(3,000)	-100.00%
Budgeted Fund Balance	0	497,000	(497,000)	-100.00%
Total Revenues:	\$0	\$500,000	(\$500,000)	-100.00%
Expenses:				
Appropriations	0	500,000	(500,000)	-100.00%
Total Expenses:	\$0	\$500,000	(\$500,000)	-100.00%

Effective November 1, 2011 the Building Excise Tax is \$0.00



FREDERICK COUNTY, MARYLAND
RECOMMENDED BUDGET
FIRE & AMBULANCE SERVICES - URBAN TAXING DISTRICT
FISCAL YEAR 2014

	FY 2014 RECOMMENDED	FY 2013 ADOPTED	\$ CHANGE	% CHANGE
Revenues:				
Fire Tax	0	26,300,740	(26,300,740)	-100.00%
Federal Grants	0	43,634	(43,634)	-100.00%
Charges for Services	0	3,192,083	(3,192,083)	-100.00%
Investment Earnings	0	25,000	(25,000)	-100.00%
Budgeted Fund Balance	0	1,702,761	(1,702,761)	-100.00%
Transfer From Other Funds	0	7,412,281	(7,412,281)	-100.00%
Total Revenues:	\$0	\$38,676,499	(\$38,676,499)	-100.00%
Expenses:				
Personnel Services	0	32,881,074	(32,881,074)	-100.00%
Operating Expenses	0	3,931,635	(3,931,635)	-100.00%
Debt Service Expenses	0	1,863,790	(1,863,790)	-100.00%
Total Expenses:	\$0	\$38,676,499	(\$38,676,499)	-100.00%

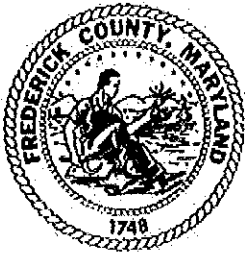
This Fund is consolidated into the General Fund in FY2014 for the Recommended Budget



**FREDERICK COUNTY, MARYLAND
RECOMMENDED BUDGET
FIRE & AMBULANCE SERVICES - SUBURBAN TAXING DISTRICT
FISCAL YEAR 2014**

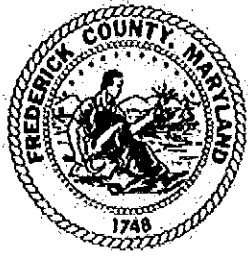
	FY 2014 RECOMMENDED	FY 2013 ADOPTED	\$ CHANGE	% CHANGE
Revenues:				
Fire Tax	0	3,483,205	(3,483,205)	-100.00%
Federal Grants	0	4,367	(4,367)	-100.00%
Charges for Services	0	408,004	(408,004)	-100.00%
Investment Earnings	0	10,000	(10,000)	-100.00%
Budgeted Fund Balance	0	(823,983)	823,983	-100.00%
Transfer From Other Funds	0	1,781,144	(1,781,144)	-100.00%
Total Revenues:	\$0	\$4,862,737	(\$4,862,737)	-100.00%
Expenses:				
Personnel Services	0	3,455,669	(3,455,669)	-100.00%
Operating Expenses	0	1,198,051	(1,198,051)	-100.00%
Debt Service Expenses	0	209,017	(209,017)	-100.00%
Total Expenses:	\$0	\$4,862,737	(\$4,862,737)	-100.00%

This Fund is consolidated into the General Fund in FY2014 for the Recommended Budget



**FREDERICK COUNTY, MARYLAND
RECOMMENDED BUDGET
AGRICULTURAL PRESERVATION FUND
FISCAL YEAR 2014**

		FY 2014 RECOMMENDED	FY 2013 ADOPTED	\$ CHANGE	% CHANGE
Revenues:					
	Other Local Taxes	2,720,528	2,584,090	136,438	5.28%
	Charge for Services	915,000	834,543	80,457	9.64%
	Investment Earnings	1,270,927	1,270,927	0	0.00%
	Budgeted Fund Balance	(397,328)	41,001	(438,329)	-1069.07%
	Transfer from Other Funds	189,139	186,382	2,757	1.48%
	Miscellaneous Revenues	1,973,951	1,828,216	145,735	7.97%
	Total Revenues:	\$6,672,217	\$6,745,159	(\$72,942)	-1.08%
Expenses:					
	Agricultural Preservation- Generic Project Code	51,344	48,575	2,769	5.70%
	Critical Farms Program	1,021,991	1,221,221	(199,230)	-16.31%
	Installment Purchase Program	4,634,178	4,589,444	44,734	0.97%
	MALPF - Ag Transfer Tax	309,985	231,276	78,709	34.03%
	MALPF General Fund	334,600	334,600	0	0.00%
	RL Compliance Monitoring	1,192	1,114	78	7.03%
	Rural Legacy IPA	68,927	68,927	0	0.00%
	Rural Legacy Program	250,000	250,000	0	0.00%
	Total Expenses:	\$6,672,217	\$6,745,157	(\$72,940)	-1.08%



FREDERICK COUNTY, MARYLAND
RECOMMENDED BUDGET
IMPACT FEE FUND
FISCAL YEAR 2014

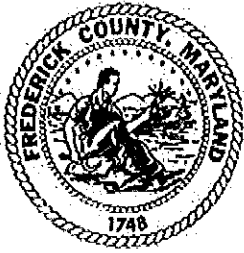
	FY 2014 RECOMMENDED	FY 2013 ADOPTED	\$ CHANGE	% CHANGE
Revenues:				
Other Local Taxes	7,282,085	7,189,516	92,569	1.29%
Federal Grants	3,946	4,322	(376)	-8.70%
Investment Earnings	108,400	91,269	17,131	18.77%
Budgeted Fund Balance	1,461,160	460,429	1,000,731	217.35%
Total Revenues:	\$8,855,591	\$7,745,536	\$1,110,055	14.33%
Expenses:				
Debt Service Expenses	7,245,510	7,745,536	(500,026)	-6.46%
Appropriations	1,610,081	0	1,610,081	N/A
Total Expenses:	\$8,855,591	\$7,745,536	\$1,110,055	14.33%



**FREDERICK COUNTY, MARYLAND
RECOMMENDED BUDGET
ELECTRIC LIGHTING SPECIAL TAXING DISTRICTS
FISCAL YEAR 2014**

	FY 2014 RECOMMENDED	FY 2013 ADOPTED	\$ CHANGE	% CHANGE
Revenues:				
Electric Lighting Tax	5,582	7,162	(1,580)	-22.06%
Budgeted Fund Bal/Net Income	0	1,514	(1,514)	-100.00%
*Braddock Lighting District :	\$5,582	\$8,676	(\$3,094)	-35.66%
Electric Lighting Tax	3,616	3,571	45	1.26%
Budgeted Fund Bal/Net Income	672	563	109	19.36%
Libertytown Lighting District :	\$4,288	\$4,134	\$154	3.73%
Electric Lighting Tax	1,425	1,430	(5)	-0.35%
Budgeted Fund Bal/Net Income	812	792	20	2.53%
*New Addition Lighting District :	\$2,237	\$2,222	\$15	0.68%
Total Revenues:	\$12,107	\$15,032	(\$2,925)	-19.46%
Expenses:				
Braddock Lighting District	8,969	8,676	293	3.38%
Libertytown Lighting District	4,288	4,134	154	3.73%
New Addition Lighting District	2,237	2,222	15	0.68%
Total Expenses:	\$15,494	\$15,032	\$462	3.07%

*The Braddock and New Addition Lighting Districts have insufficient fund balances to cover current operating deficits. A proposed tax rate increase will be presented to the BoCC to take to public hearing.



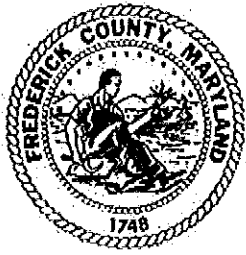
FREDERICK COUNTY, MARYLAND
RECOMMENDED BUDGET
ECONOMIC DEVELOPMENT LOAN FUND
FISCAL YEAR 2014

	FY 2014 RECOMMENDED	FY 2013 ADOPTED	\$ CHANGE	% CHANGE
Revenues:				
Investment Earnings	14,420	15,984	(1,564)	-9.78%
Miscellaneous Revenues	30,890	32,275	(1,385)	-4.29%
Budgeted Fund Balance	250	1,500	(1,250)	-83.33%
Total Revenues:	\$45,560	\$49,759	(\$4,199)	-8.44%
Expenses:				
Professional/Tech Services	150	1,150	(1,000)	-86.96%
Operating Expenses	50	3,200	(3,150)	-98.44%
Debt Service Expenses	45,310	45,309	1	0.00%
Supplies	50	100	(50)	-50.00%
Total Expenses:	\$45,560	\$49,759	(\$4,199)	-8.44%



FREDERICK COUNTY, MARYLAND
RECOMMENDED BUDGET
HOTEL RENTAL TAX FUND
FISCAL YEAR 2014

	FY 2014 RECOMMENDED	FY 2013 ADOPTED	\$ CHANGE	% CHANGE
Revenues:				
Other Local Taxes	1,204,000	1,075,000	129,000	12.00%
Investment Earnings	500	500	0	0.00%
Miscellaneous Revenues	141,357	141,357	0	0.00%
Total Revenues:	\$1,345,857	\$1,216,857	\$129,000	10.60%
Expenses:				
Professional/Tech Services	31,000	28,058	2,942	10.49%
Debt Service Expenses	141,357	141,357	0	0.00%
Appropriations	1,173,500	1,047,442	126,058	12.03%
Total Expenses:	\$1,345,857	\$1,216,857	\$129,000	10.60%



FREDERICK COUNTY, MARYLAND
RECOMMENDED BUDGET
HOUSING INITIATIVES FUND
FISCAL YEAR 2014

	FY 2014 RECOMMENDED	FY 2013 ADOPTED	\$ CHANGE	% CHANGE
Revenues:				
Local Property Taxes	313,182	512,000	(198,818)	-38.83%
Investment Earnings	1,800	2,000	(200)	-10.00%
Budgeted Fund Balance	751,818	(1,000)	752,818	-75281.80%
Total Revenues:	\$1,066,800	\$513,000	\$553,800	107.95%
Expenses:				
Deferred Loan Program	0	0	0	N/A
Emergency Rehab Loans	50,300	0	50,300	N/A
Homebuyer Assistance	515,500	0	515,500	N/A
MPDU	0	513,000	(513,000)	-100.00%
MPDU PIL	501,000	0	501,000	N/A
Total Expenses:	\$1,066,800	\$513,000	\$553,800	107.95%



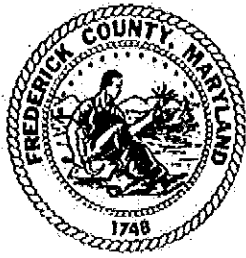
FREDERICK COUNTY, MARYLAND
RECOMMENDED BUDGET
SCHOOL CONSTRUCTION FUND
FISCAL YEAR 2014

Revenues:

	FY 2014 RECOMMENDED	FY 2013 ADOPTED	\$ CHANGE	% CHANGE
Other Local Taxes	4,019,000	3,923,000	96,000	2.45%
Federal Grants	473,659	518,794	(45,135)	-8.70%
Investment Earnings	35,000	30,000	5,000	16.67%
Budgeted Fund Balance	1,443,249	(226,735)	1,669,984	-736.54%
Total Revenues:	\$5,970,908	\$4,245,059	\$1,725,849	40.66%

Expenses:

Debt Service Expenses	4,170,908	3,915,059	255,849	6.53%
Appropriations	1,800,000	330,000	1,470,000	445.45%
Total Expenses:	\$5,970,908	\$4,245,059	\$1,725,849	40.66%



FREDERICK COUNTY, MARYLAND
RECOMMENDED BUDGET
CITIZENS CARE & REHABILITATION CENTER FUND
FISCAL YEAR 2014

	FY 2014 RECOMMENDED	FY 2013 ADOPTED	\$ CHANGE	% CHANGE
Revenues:				
Charge for Services	\$19,845,964	\$18,481,048	\$1,364,916	7.39%
Miscellaneous Revenues	\$12,000	\$12,000	\$0	0.00%
Transfer from Other Funds	\$696,096	\$1,678,665	(\$982,569)	-58.53%
Total Revenues:	\$20,554,060	\$20,171,713	\$382,347	1.90%
Expenses:				
Activities- CCRC	249,918	308,509	(58,591)	-18.99%
Administration - CCRC	2,813,883	2,778,892	34,991	1.26%
Housekeeping - CCRC	749,084	744,248	4,836	0.65%
Laundry - CCRC	274,167	295,555	(21,388)	-7.24%
Maintenance - CCRC	878,655	849,458	29,197	3.44%
Nursing - CCRC	10,017,166	9,762,763	254,403	2.61%
Social Worker - CCRC	192,238	174,008	18,230	10.48%
Vent Unit - CCRC	2,517,049	2,457,767	59,282	2.41%
Dietary - CCRC	1,728,000	1,667,314	60,686	3.64%
Physical Therapy - CCRC	1,133,900	1,133,200	700	0.06%
Total Expenses:	\$20,554,060	\$20,171,714	\$382,346	1.90%



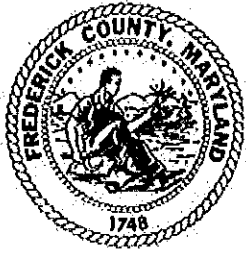
FREDERICK COUNTY, MARYLAND
RECOMMENDED BUDGET
MONTEVUE HOME FUND
FISCAL YEAR 2014

	FY 2014 RECOMMENDED	FY 2013 ADOPTED	\$ CHANGE	% CHANGE
Revenues:				
Charge for Services	\$1,755,200	\$1,519,416	\$235,784	15.52%
Investment Earnings	\$2,500	\$2,500	\$0	0.00%
Miscellaneous Revenues	\$1,800	\$1,800	\$0	0.00%
Transfer from Other Funds	\$2,219,038	\$2,512,022	(\$292,984)	-11.66%
Total Revenues:	\$3,978,538	\$4,035,738	(\$57,200)	-1.42%
Expenses:				
Administration - Montevue	882,261	953,841	(71,580)	-7.50%
Housekeeping - Montevue	318,375	316,308	2,067	0.65%
Maintenance - Montevue	286,568	279,846	6,722	2.40%
Non-Medical - Montevue	120,581	153,026	(32,445)	-21.20%
Nursing - Montevue	1,782,408	1,759,371	23,037	1.31%
Dietary - Montevue	476,345	476,345	0	0.00%
Laundry - Montevue	112,000	97,000	15,000	15.46%
Total Expenses:	\$3,978,538	\$4,035,738	(\$57,200)	-1.42%



FREDERICK COUNTY, MARYLAND
RECOMMENDED BUDGET
BELL COURT HOUSING FUND
FISCAL YEAR 2014

	FY 2014 RECOMMENDED	FY 2013 ADOPTED	\$ CHANGE	% CHANGE
Revenues:				
Miscellaneous Revenues	115,443	113,265	2,178	1.92%
Total Revenues:	\$115,443	\$113,265	\$2,178	1.92%
Expenses:				
Personnel Services	33,043	30,949	2,094	6.76%
Professional/Tech Services	8,250	8,910	(660)	-7.41%
Property Services	42,279	44,679	(2,400)	-5.37%
Operating Expenses	84,985	81,791	3,194	3.91%
Supplies	100	150	(50)	-33.33%
Appropriations	18,132	18,132	0	0.00%
Reimbursements	(71,346)	(71,346)	0	0.00%
Total Expenses:	\$115,443	\$113,265	\$2,178	1.92%



FREDERICK COUNTY, MARYLAND
RECOMMENDED BUDGET
SOLID WASTE FUND
FISCAL YEAR 2014

Revenues:

	FY 2014 RECOMMENDED	FY 2013 ADOPTED	\$ CHANGE	% CHANGE
System Benefit Charge	9,970,000	9,900,000	70,000	0.71%
Federal Grants	9,284	9,284	0	0.00%
Charge for Services	14,714,510	16,460,150	(1,745,640)	-10.61%
Investment Earnings	100,000	100,000	0	0.00%
Miscellaneous Revenues	0	0	0	N/A
Budgeted Fund Balance	(1,389,143)	(2,474,267)	1,085,124	-43.86%
Total Revenues:	\$23,404,651	\$23,995,167	(\$590,516)	-2.46%

Expenses:

Personnel Services	2,987,133	2,826,745	160,388	5.67%
Professional/Tech Services	8,664,406	8,186,271	478,135	5.84%
Property Services	966,600	1,260,177	(293,577)	-23.30%
Operating Expenses	6,832,558	7,948,040	(1,115,482)	-14.03%
Debt Service Expenses	4,743,412	5,135,119	(391,707)	-7.63%
Supplies	43,950	51,525	(7,575)	-14.70%
Non-Capital Equip	0	1,500	(1,500)	-100.00%
Property, Capital Rollup	209,500	6,500	203,000	3123.08%
Reimbursements	(1,042,908)	(1,420,711)	377,803	-26.59%
Total Expenses:	\$23,404,651	\$23,995,166	(\$590,515)	-2.46%

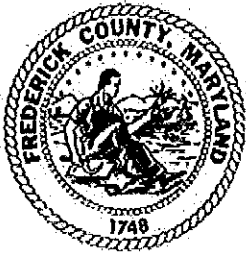


**FREDERICK COUNTY, MARYLAND
RECOMMENDED BUDGET
WATER AND SEWER FUND
FISCAL YEAR 2014**

	FY 2014 RECOMMENDED	FY 2013 ADOPTED	\$ CHANGE	% CHANGE
Federal Grants	354,481	354,481	0	0.00%
Charge for Services	26,336,464	25,009,252	1,327,212	5.31%
Investment Earnings	350,000	500,000	(150,000)	-30.00%
Miscellaneous Revenues	328,186	474,698	(146,512)	-30.86%
Budgeted Fund Balance	1,457,844	1,363,501	94,343	6.92%
Budgeted Trans_ Sys Dev Resrv	5,886,360	5,921,175	(34,815)	-0.59%
Total Revenues:	\$34,713,335	\$33,623,107	\$1,090,228	3.24%

Expenses:

Personnel Services	9,463,668	9,103,643	360,025	3.95%
Professional/Tech Services	1,480,761	1,484,595	(3,834)	-0.26%
Property Services	8,678,958	8,338,847	340,111	4.08%
Operating Expenses	10,929,270	9,880,331	1,048,939	10.62%
Debt Service Expenses	13,200,032	13,204,111	(4,079)	-0.03%
Supplies	1,864,045	1,442,561	421,484	29.22%
Non-Capital Equip	78,688	52,536	26,152	49.78%
Property, Capital Rollup	752,090	120,400	631,690	524.66%
Reimbursements	(11,734,177)	(10,003,917)	(1,730,260)	17.30%
Total Expenses:	\$34,713,335	\$33,623,107	\$1,090,228	3.24%



**FREDERICK COUNTY, MARYLAND
RECOMMENDED BUDGET
FLEET SERVICES FUND
FISCAL YEAR 2014**

	FY 2014 RECOMMENDED	FY 2013 ADOPTED	\$ CHANGE	% CHANGE
Revenues:				
Charge for Services	9,190,611	11,220,848	(2,030,237)	-18.09%
Investment Earnings	40,000	35,000	5,000	14.29%
Miscellaneous Revenues	0	40,300	(40,300)	-100.00%
Budgeted Fund Balance	370,312	262,517	107,795	41.06%
Transfer from Other Funds	(1,546,001)	(2,062,418)	516,417	-25.04%
Total Revenues:	\$8,054,922	\$9,496,247	(\$1,441,325)	-15.18%
Expenses:				
Personnel Services	2,194,523	2,302,614	(108,091)	-4.69%
Professional/Tech Services	20,780	20,765	15	0.07%
Property Services	4,604,394	5,547,153	(942,759)	-17.00%
Operating Expenses	2,823,033	2,908,026	(84,993)	-2.92%
Supplies	76,270	74,866	1,404	1.88%
Non-Capital Equip	20,000	20,000	0	0.00%
Property, Capital Rollup	391,000	728,900	(337,900)	-46.36%
Reimbursements	(2,075,078)	(2,106,078)	31,000	-1.47%
Total Expenses:	\$8,054,922	\$9,496,246	(\$1,441,324)	-15.18%



FREDERICK COUNTY, MARYLAND
RECOMMENDED BUDGET
VOICE SERVICES FUND
FISCAL YEAR 2014

	FY 2014 RECOMMENDED	FY 2013 ADOPTED	\$ CHANGE	% CHANGE
Revenues:				
Charge for Services	1,360,274	1,339,000	21,274	1.59%
Investment Earnings	4,000	5,000	(1,000)	-20.00%
Budgeted Fund Balance	(36,759)	53,385	(90,144)	-168.86%
Total Revenues:	\$1,327,515	\$1,397,385	(\$69,870)	-5.00%
Expenses:				
Personnel Services	573,101	569,653	3,448	0.61%
Professional/Tech Services	30,100	25,100	5,000	19.92%
Property Services	236,525	219,380	17,145	7.82%
Operating Expenses	489,276	520,821	(31,545)	-6.06%
Supplies	3,000	1,700	1,300	76.47%
Non-Capital Equip	2,500	2,700	(200)	-7.41%
Property, Capital Rollup	60,000	117,000	(57,000)	-48.72%
Reimbursements	(66,987)	(58,969)	(8,018)	13.60%
Total Expenses:	\$1,327,515	\$1,397,385	(\$69,870)	-5.00%